

Employee number

(Enter here the eight-digit employee number assigned to you at the time of employment, rather than your My Number (also known as “individual number”)

Appointment / Affiliation :

Attach (by pasting) a copy of your My Number Notification Card, etc. on the back side.
(See the [Confirmation of Submission of Number Card (Copy)] on the back side of this application.)

If you have already submitted this application to an employer other than Hiroshima University, check the checkbox on the right
Those who check this box will not be subject to the university's year-end adjustment. ⇒ ☐
Answer the following questions if you have checked this checkbox. Name of place of business that submitted the declaration

For 2026 Application for (Change in) Exemption for Dependents of Employment Income Earner

Competent district director	Name of salary payer (name) Hiroshima University	(Pronunciation (furigana)) Your name	Your date of birth	Submission of the application for change in exemption for dependents of employment income earner regarding secondary salary If submitted, please mark "O".	
Saijyo	Corporate (individual) number of salary payer 1 2 4 0 0 0 5 0 0 4 0 5 4	Your individual number	Head of household		
Mayor of municipality	Location of salary payer (address) 1-3-2 Kagamiyama, Higashi-Hiroshima City, Hiroshima, Japan	Your domicile or residence	Relationship with you	Marital status	Married / Single

If you have no relatives listed in the columns below and you yourself are not a disabled person, a widow, a single parent, or a working student, please fill in the above columns and submit them to your employer.

To be exempted from the primary salary	Category or the like	(Pronunciation (furigana)) Name	Individual number		Elderly dependent relatives (born on or before Jan. 1, 1957)	Estimated income in 2026	Non-resident relative (Note 1)	Domicile or residence	Date of change and reason (Fill in if any change occurred in 2026 (The same shall apply hereinafter.))	
			Relationship with you	Date of birth	Specified dependent relatives (born between Jan. 2, 2004 and Jan. 1, 2008)		Fact that he/she lives in the same household (If applicable, please mark "O".)			
	A	Spouse qualified for withholding deduction (Note 1)					yen			
	B	Relatives qualified for withholding deduction (16 years of age or older) (born on or before Jan. 1, 2011)	1			<input type="checkbox"/> Elderly parent living together or the like <input type="checkbox"/> Others	yen	<input type="checkbox"/> 16 years of age or older and under 30 years of age or 70 and above <input type="checkbox"/> Studying abroad <input type="checkbox"/> Disabled person <input type="checkbox"/> Payment of 380,000 yen or more		
			2			<input type="checkbox"/> Specified dependent relative <input type="checkbox"/> Specified relatives	yen	<input type="checkbox"/> 16 years of age or older and under 30 years of age or 70 and above <input type="checkbox"/> Studying abroad <input type="checkbox"/> Disabled person <input type="checkbox"/> Payment of 380,000 yen or more		
3					<input type="checkbox"/> Elderly parent living together or the like <input type="checkbox"/> Others	yen	<input type="checkbox"/> 16 years of age or older and under 30 years of age or 70 and above <input type="checkbox"/> Studying abroad <input type="checkbox"/> Disabled person <input type="checkbox"/> Payment of 380,000 yen or more			
4					<input type="checkbox"/> Specified dependent relative <input type="checkbox"/> Specified relatives	yen	<input type="checkbox"/> 16 years of age or older and under 30 years of age or 70 and above <input type="checkbox"/> Studying abroad <input type="checkbox"/> Disabled person <input type="checkbox"/> Payment of 380,000 yen or more			
C	Disabled person, widow, single parent or working student	<input type="checkbox"/> Disabled person Classification Disabled person Special disabled person Special disabled person living together	Applicable person Yourself	Spouse living in the same household	Dependent relatives (Note 2) () () ()	<input type="checkbox"/> Widow <input type="checkbox"/> Single parent <input type="checkbox"/> Working student	Contents of a disabled person or working student (Read (3) of "2. Notes on describing this application" on the back side regarding "how to describe this column.")		Date of change and reason	
Check the applicable items and/or boxes, and fill in the number of dependent relatives in parentheses. * Please confirm whether your spouse or relatives are eligible as "spouses qualified for withholding deduction" or "dependent relatives qualified for withholding deduction]" on "4. Definitions of dependent relatives or the like" on the back. (Note) 1 If your non-resident relative is a specified relative, please check the box "16 years of age or older but under 30 years of age, or 70 years of age or older." 2 Specified relatives are not considered as dependent relatives, so you cannot declare them for your exemption for disabled persons.										
D	Dependent relatives or the like declared for tax deduction by other workers	Name	Relationship with you	Date of birth	Domicile or residence	Other workers who receive deductions			Date of change and reason	
				/ /		Name	Relationship with you	Domicile or residence		
				/ /						

Matters related to inhabitants tax

(This section also serves as the section for the declaration of dependents, etc. for employment income earner to be submitted to the mayor of the municipality via the salary payer in accordance with Article 45-3-2 and Article 317-3-2 of the Local Tax Act.)

Dependent relatives under 16 years of age (born on or after Jan. 2, 2011)	(Pronunciation (furigana)) Name	Individual number	Relationship with you	Date of birth	Domicile or residence	Non-exempted dependent relative living in overseas (If applicable, please mark "O".)	Estimated income in 2026 (¥)	Date of change and reason	(*) "Estimated income in 2026" indicates the estimated amount of income excluding retirement income.	
	1			/ /			yen			
2				/ /			yen			
Spouse/ dependent relatives/ specified relatives with retirement allowance, etc.	(Pronunciation (furigana)) Name	Individual number	Relationship with you	Date of birth	Domicile or residence	Non-resident relative (If applicable, please mark "O".)	Estimated income in 2026 (¥)	Disabled person category	Date of change and reason	Widow or single parent
				/ /		<input type="checkbox"/> Spouse <input type="checkbox"/> Under 30 years of age or 70 years of age or older <input type="checkbox"/> Disabled person	<input type="checkbox"/> Studying abroad <input type="checkbox"/> Payment of 380,000 yen or more	yen <input type="checkbox"/> General <input type="checkbox"/> Special		<input type="checkbox"/> Widow <input type="checkbox"/> Single parent

Attach here Withholding Record, Certificates of Working Student, Documents Concerning Relatives, Documents Concerning Visa for Studying Abroad, Documents Concerning Remittances and/or 380,000 yen Remittance Documents

If you have never submitted

If you have submitted

Please check the box if you have already submitted the form at the time of receipt of the reward.

Submitted at the time of receipt of the reward \square .

(1) Submit this application to the salary payer by the day before you receive the first salary in 2026.

- ## 2. Notes on describing this application

- ### 3. Attached document

- 

4. Definitions of dependent relatives or the like

<p>[1] Spouse living in the same household] A spouse (except the one who receives a salary as a family employee of a blue return taxpayer or who is a white return taxpayer (hereinafter "blue return taxpayer, etc.") who lives in the same household with the worker (i.e. the person who submits this application) and whose estimated income in 2026 is 580,000 yen or less (1,230,000 yen or less in case of salary revenues only)</p>
<p>[2] Spouse qualified for deduction] The spouse living in the same household mentioned in 1), who is the spouse of the worker having an estimated income of 10,000,000 yen or less in 2026</p>
<p>[3] Spouse qualified for withholding deduction] A spouse (except the blue return taxpayer, etc.) who lives in the same household with the worker having an estimated income of 9,000,000 yen or less in 2026 and whose estimated income in 2026 is 950,000 yen or less (1,600,000 yen or less in case of salary revenues only) (Note) A married couple cannot mutually claim deduction related to spouse qualified for withholding deduction.</p>
<p>[4] Dependent relatives] Relatives who live in the same household with an income earner (including foster children who are entrusted to foster under the provisions of the Child Welfare Act or elderly persons requiring nursing who are entrusted to care under the provisions of the Elderly Welfare Act, and excluding a spouse and blue return taxpayers, etc.) and whose estimated income in 2026 is 580,000 yen or less</p>
<p>[5] Dependent relatives qualified for deduction] The dependent relatives mentioned in 4), persons who fall under each of the following categories according to the following classification. a. If the dependent relatives is a resident, persons who are 16 years of age or older (born on or before Jan. 1, 2011) b. If the dependent relatives is a non-resident, persons who fall under any of the following. (a) Persons 16 years of age or older and under 30 years of age (born between Jan. 2, 1997 and Jan. 1, 2011) (b) Persons 70 years of age or older (persons born on or before Jan. 1, 1957) (c) Persons 30 years of age or older and under 70 years of age (those born between Jan. 2, 1957 and Jan. 1, 1997), and "no longer have a domicile or residence in Japan due to studying abroad," "disabled persons," or "persons who received from you more than 380,000 yen to cover living or educational expenses during 2026".</p>
<p>[6] Specified dependent relatives] The dependent relatives qualified for deduction mentioned in 5), who are 19 years of age or older and under 23 years of age (born between Jan. 2, 2004 and Jan. 1, 2008)</p>
<p>[7] Elderly dependent relatives] The dependent relatives qualified for deduction mentioned in 5), who are 70 years of age or older (born on or before Jan. 1, 1957)</p>
<p>[8] Specified relatives] Relatives who are 19 years of age or older and younger than 23 years of age (born between January 2, 2004, and January 1, 2008) as well as are living in the same household (including foster children who are entrusted to foster under the provisions of the Child Welfare Act, excluding spouses and blue return taxpayers, etc.). And also, whose estimated income in 2026 is more than 580,000 yen and 1,230,000 yen or less (more than 1,230,000 yen and 1,880,000 yen or less in case of salary revenues only).</p>
<p>[9] Relatives qualified for withholding deduction] Either the Dependent relatives qualified for deduction mentioned in 5) or the Specified relatives mentioned in 8) with estimated income in 2026 is 1,000,000 yen or less (1,650,000 yen or less in case of salary revenues only). (Note) Please note that it is impossible to mutually apply the deduction for specified relatives between both relatives, and to apply the deduction for specified relatives who are applied for the deduction as the specified relatives of other taxpayers.</p>
<p>[10] Elderly parents living together] The elderly dependent relatives mentioned in 7), who are the lineal ascendants of the worker or his/her spouse, and constantly live with the worker or his/her spouse</p>
<p>[11] Disabled persons (special disabled persons)] The worker himself/herself, his/her spouse living in the same household mentioned in 1) or dependent relatives mentioned in 4), who fall under one of the followings: a. Persons who constantly lack the capacity to appreciate their situation due to mental disability are to be "special disabled persons" without any exceptions. b. Persons who are determined as mentally retarded by a mental health professional are to be "special disabled persons" if determined that their mental retardation is severe. c. Persons who receive a health and welfare certificate with mental disabilities are to be "special disabled persons" if the disability grade is 1. d. Persons who are stated as having physical disabilities in a physical disabilities certificate are to be "special disabled persons" if the disability grade is 1 or 2. e. Persons who receive the certificate of wounded and sick retired soldiers are to be "special disabled persons" if the severity of disabilities falls under the "special symptoms" through the "symptoms No. 3" stipulated in Table 2 of Annexed Table 1 of the Pension Act. f. Persons who are certified by the Ministry of Health, Labour and Welfare based on the provision of the Act concerning relief for the survivors of atomic bombs are to be "special disabled persons" without any exceptions. g. Persons who are constantly bedridden and require complete care are to be "special disabled persons" without any exceptions. h. Persons who have mental and physical disabilities and are 65 years of age or older (born on or before Jan. 1, 1962), and certified as having disabilities equivalent to a, b. or d. by the mayor of a municipality, the head of a special ward or a welfare office director are to be special disabled persons, if having disabilities as severe as special disabled persons, in a, b. or d.</p>
<p>[12] Special disabled persons living together] The spouse living in the same household mentioned in 1) or the dependent relatives mentioned in 4), who are special disabled persons constantly living with the worker, his/her spouse or the worker's other relatives living in the same household as worker</p>
<p>[13] Widow] The worker himself/herself among persons who fall under any of the followings, whose estimated income in 2026 is 5,000,000 yen or less (6,777,778 yen or less in case of salary revenues only) and who does not have a person deemed as being in the situation similar to a marital relationship (excluding persons who fall under single parents mentioned in 12): a. Person who divorced from her husband, remains unmarried since then and has dependent relatives mentioned in 4). b. Bereaved wife who remains unmarried or a person whose husband is missing.</p>
<p>[14] Single parent] The worker himself/herself who is a single parent, among persons who fall under all of the followings, whose estimated income in 2026 is 5,000,000 yen or less and who does not have a person deemed as being in the situation similar to a marital relationship: a. Person who is unmarried or whose spouse is missing. b. Person who has a child living in the same household (limited to a child whose estimated amount of all incomes in 2026 is 580,000 yen or less excluding other persons who are spouse living in the same household mentioned in 1) or who are treated as dependent relatives mentioned in 4).)</p>
<p>[15] Working student] The worker himself/herself, who falls under all of the followings: a. You are the student of a college, high school or the like, the student of a (special) vocational school that satisfies certain requirements or the trainee of a vocational training corporation that conducts accredited vocational training. b. You have a business income, salary income, retirement income or miscellaneous income (referred to as "a salary income or the like" hereinafter) based on your labor. c. Your estimated income in 2026 is 850,000 yen or less (1,500,000 yen or less in case of salary revenues only), and of which an income other than a salary income or the like is 100,000 yen or less.</p>